

Company Registration Number - 00909018

The Charity Registration Number is :- 254248

The Thomas Hardy Society

Report and Accounts

31 December 2023

The Thomas Hardy Society

Report and accounts for the year ended 31 December 2023

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The Thomas Hardy Society

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Trustees' Annual Report for the year ended 31 December 2023

The Trustees present their Report and Accounts for the year ended 31 December 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Thomas Hardy Society.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 254248.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 9 June 1967 and was last updated 1 July 2021.

The Memorandum and Articles of Association provide that the Society is to be managed by the Council of Management being of a number between 10 and 25 members and may include within that number, representatives from each of Dorchester Town Council, West Dorset District Council and Dorset County Council and a "Student Council Member".

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

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Trustees' Annual Report for the year ended 31 December 2023

The principal operating address, telephone number, email and web addresses of the charity are:-

Kingston Maurward Agricultural College

Kingston Maurward, Dorchester

Dorset, DT2 8PY

Telephone 07867 666737

Email Address info@hardysociety.org Web address www.hardysociety.org

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Mr M Chutter (Chairperson)

Ms F Burnet (Membership Secretary)

Mrs D J Tolfree (Publications Officer)

Miss R Shipp

Dr A C Fincham

Mrs S J Clarke

Ms E M E Vause

Mr A T A Worth

The following persons served as Trustees during the year ended 31 December 2023 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

| Name | Appointed | Resigned/Retired |
|-----------------|------------------|-------------------------|
| Mr M Chutter | | |
| Dr T L Hayes | | 13/07/2023 |
| Mrs P Withers | | 13/07/2023 |
| Mrs D J Tolfree | | |
| Miss R Shipp | | |
| Dr A C Fincham | | |
| Mrs S J Clarke | | |
| Mrs H Lange | | 06/10/2023 |
| Mr M North | | 06/10/2023 |
| Ms E M E Vause | | |
| Mr A T A Worth | | |
| Mr A H Leah | | 24/06/2023 |
| Mr R Franklin | | 31/01/2023 |
| Mrs M Leah | | 31/01/2023 |
| Ms L C M Brown | 06/10/2023 | |
| Mr A J O'Brien | 06/10/2023 | |

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Trustees' Annual Report for the year ended 31 December 2023

At the Annual General Meeting some trustees must retire. The Memorandum & Articles provide that the President, Vice-President and Honorary Treasurer must retire but can be re-elected and that one third of the above managers must retire (oldest serving first) and can be re-elected. Also that if the retiring managers' places are not filled then these can be deemed as re-elected. The secretary has no fixed term. The council may appoint any member of the Society to fill a vacancy of the Council of Management during the year but any member so appointed remains in office only until the next annual general meeting.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Society was established to advance, for the benefit of the public, education in the works of Thomas Hardy by promoting, in every part of the world, appreciation and study of these works.

The main activities undertaken in relation to those purposes during the year.

The Society is pleased that, during 2023, it was able to hold several study days and lectures relating to T. E. Lawrence and Hardy and The Return of the Native among others.

In January, all members were invited to mark the annual remembrance of the death of Thomas Hardy in Westminster Abbey. The services includes wreath-laying and poetry reading.

In June the Society held it's annual Victorian Fair to celebrate Thomas Hardy's birthday weekend. Activities held during this event included a parade through Dorchester with wreath-laying at Thomas Hardy's statue and at William Barnes' statue, traditional craft displays, morris dancing, a pop-up ceilidh and storytelling. There were also talks and tours held at the Keep Military Museum in Dorchester allowing visitors to view the stunning Victorian architecture.

In December, the Society held it's annual lecture in London.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

As detailed in the above paragraph, the trust continued to provide study days and workshops for students as well as other events throughout the year. The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The contribution of volunteers during the year.

The day to day running and management of the Thomas Hardy Society depends almost entirely on the voluntary contributions of members of the Council and other members of the Society. The average number of volunteers, including trustees, during the year was 16.

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Trustees' Annual Report for the year ended 31 December 2023

The main achievements and performance of the charity during the year.

The Society is pleased that it held several events throughout the year as well as hosting stage lectures and study days increasing awareness of the life and works of Thomas Hardy.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

We are an educational charity and have carried out the events listed in our programme to the benefit of our members and to the wider public, when they have attended.

The degree to which the achievements and performance during the year have benefited wider society.

We have acted as a source of information for general enquiries about Thomas Hardy and as a spearhead to promote his works and to protect his landscape and his heritage.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Recruitment to the Council of Management is from within our membership.

| | |
|-------------|---|
| Bankers | Barclays Bank plc, 10 South Street, Dorchester, Dorset, DT1 1BT |
| Accountants | Purple Business and Personal Accountants, Armitage House, Victor Jackson Avenue, Poundbury, Dorchester, Dorset, DT1 3GY |

Financial review

The charity's financial position at the end of the year ended 31 December 2023

The financial position of the charity at 31 December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

| | 2023 | 2022 |
|--|---------------|---------------|
| | £ | £ |
| Net income | (7,062) | (15,865) |
| Unrestricted Revenue Funds available for the general purposes of the charity | 6,622 | 13,684 |
| Endowment Revenue Funds | 11,761 | 11,761 |
| Total Endowment funds | 11,761 | 11,761 |
| Total Funds | 18,383 | 25,445 |

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Trustees' Annual Report for the year ended 31 December 2023

Financial review of the position at the reporting date, 31 December 2023 .

"The trustees consider the financial performance by the charity during the year to have been satisfactory.

There have been no significant changes in fixed assets during the year."

Policies on reserves.

The funds retained by the Society were originally set up to cope with the gradual drain on resources caused by the continuing cost of life members. However, life members no longer receive free copies of the Society Journals and hence are no longer a significant drain on resources. The Society continues to hold these reserves but the current policy is to allow these reserves to diminish, primarily through the funding of educational incentives in secondary schools.

Going Concern

The trustees are confident that the charity has sufficient reserves to fund two years of activities.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

D M Hodges ACCA

Member of Member of Chartered Certified Accountants

Purple Business and Personal Accountants

Armitage House

Victor Jackson Avenue

Poundbury, Dorchester

DT1 3GY

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

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Trustees' Annual Report for the year ended 31 December 2023

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 9 to 30.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102.

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 21/9/24



M Chutter, Chairman
Director and Trustee

The Thomas Hardy Society

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2023

I report to the Trustees on my examination of the financial statements of the charitable company on pages 9 to 30 for the year ended 31 December 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

The Thomas Hardy Society

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;


the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-


.....

D M Hodges ACCA - Independent Examiner
Member of Chartered Certified Accountants
Purple Business and Personal Accountants
Armitage House
Victor Jackson Avenue
Poundbury, Dorchester
DT1 3GY

This report was signed on 27/9/24.....

The Thomas Hardy Society - Statement of Financial Activities for the year ended 31 December 2023

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2023, as required by the Companies Act 2006)

| | SORP Ref | Current year Unrestricted Funds | Current year Restricted Funds | Current year Endowment Funds | Current year Total Funds | Prior Year Total Funds |
|--------------------------------------|--------------|---------------------------------------|-------------------------------------|------------------------------------|-----------------------------|---------------------------|
| | | 2023 £ | 2023 £ | 2023 £ | 2023 £ | 2022 £ |
| Income & Endowments from: | | | | | | |
| Donations & Legacies | A1 | 442 | - | - | 442 | 495 |
| Charitable activities | A2 | 29,960 | - | - | 29,960 | 39,286 |
| Investments | A4 | - | - | 452 | 452 | 231 |
| Total income | A | 30,402 | - | 452 | 30,854 | 40,012 |
| Expenditure on: | | | | | | |
| Raising funds | B1 | 16,540 | - | - | 16,540 | 30,127 |
| Charitable activities | B2 | 21,376 | - | - | 21,376 | 25,750 |
| Total expenditure | B | 37,916 | - | - | 37,916 | 55,877 |
| Net income for the year | | (7,514) | - | 452 | (7,062) | (15,865) |
| Transfers between funds | C | 452 | - | (452) | - | - |
| Net income after transfers | A-B-C | (7,062) | - | - | (7,062) | (15,865) |
| Net movement in funds | | (7,062) | - | - | (7,062) | (15,865) |
| Reconciliation of funds:- | | | | | | |
| Total funds brought forward | | 13,684 | - | 11,761 | 25,445 | 41,310 |
| Total funds carried forward | | 6,622 | - | 11,761 | 18,383 | 25,445 |

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 15 to 30 form an integral part of these accounts.

The Thomas Hardy Society - Statement of Financial Activities for the year ended 31 December 2023

The Thomas Hardy Society - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

| | SORP Ref | Prior Year Unrestricted Funds 2022 £ | Prior Year Restricted Funds 2022 £ | Prior Year Endowment Funds 2022 £ | Prior Year Total Funds 2022 £ |
|---------------------------------------|----------|--|--|---|--|
| Income & Endowments from: | | | | | |
| Donations & Legacies | A1 | 495 | - | - | 495 |
| Charitable activities | A2 | 39,286 | - | - | 39,286 |
| Other trading activities | A3 | - | - | - | - |
| Investments | A4 | - | - | 231 | 231 |
| Other | A5 | - | - | - | - |
| Total income | A | 39,781 | - | 231 | 40,012 |
| Expenditure on: | | | | | |
| Raising funds | B1 | 30,127 | - | - | 30,127 |
| Charitable activities | B2 | 25,750 | - | - | 25,750 |
| Other | B3 | - | - | - | - |
| Tax on surplus on ordinary activities | B3 | - | - | - | - |
| Other taxation | B3 | - | - | - | - |
| Total expenditure | B | 55,877 | - | - | 55,877 |
| Net gains on investments | B4 | - | - | - | - |
| Net income for the year | | (16,096) | - | 231 | (15,865) |
| Transfers between funds | C | - | - | - | - |
| Net income after transfers | | (16,096) | - | 231 | (15,865) |
| Net movement in funds | | (16,096) | - | 231 | (15,865) |
| Reconciliation of funds:- | | | | | |
| Total funds brought forward | E | 29,549 | - | 11,761 | 41,310 |
| Total funds carried forward | | 13,453 | - | 11,992 | 25,445 |

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 15 to 30 form an integral part of these accounts.

The Thomas Hardy Society - Statement of Financial Activities for the year ended 31 December 2023

The Thomas Hardy Society - Resources applied in the year ended 31 December 2023 towards fixed assets for Charity use:-

| | 2023 £ | 2022 £ |
|--|-----------------------|------------------------|
| Funds generated in the year as detailed in the SOFA | (7,062) | (15,865) |
| Net resources available to fund charitable activities | <u>(7,062)</u> | <u>(15,865)</u> |

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 15 to 30 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 December 2023

Revenue accumulated funds

| | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Endowment Funds 2023 £ | Total Funds 2023 £ | Last year Total Funds 2022 £ |
|--|------------------------------------|----------------------------------|---------------------------------|-----------------------------|---------------------------------------|
| Accumulated funds brought forward | 13,684 | - | 11,761 | 25,445 | 41,310 |
| Recognised gains and losses before transfers | (7,514) | - | 452 | (7,062) | (15,865) |
| | 6,170 | - | 12,213 | 18,383 | 25,445 |
| (From)/To unrestricted revenue funds | 452 | - | (452) | - | - |
| Closing revenue funds | <u>6,622</u> | <u>-</u> | <u>11,761</u> | <u>18,383</u> | <u>25,445</u> |

Summary of funds

| | Unrestricted and Designated funds 2023 £ | Restricted Funds 2023 £ | Endowment Funds 2023 £ | Total Funds 2023 £ | Last Year Total Funds 2022 £ |
|---------------------------|--|----------------------------------|---------------------------------|-----------------------------|---------------------------------------|
| Revenue accumulated funds | 6,622 | - | 11,761 | 18,383 | 25,445 |

The notes attached on pages 15 to 30 form an integral part of these accounts.

The Thomas Hardy Society - Statement of Financial Activities for the year ended 31 December 2023

**The Thomas Hardy Society
Income and Expenditure Account for the year ended 31 December 2023 as required by the Companies Act 2006**

| | 2023 £ | 2022 £ |
|--|----------------|-----------------|
| Income | | |
| Income from operations | 30,402 | 39,781 |
| Investment income | | |
| Interest receivable | 452 | 231 |
| Gross income in the year before exceptional items | 30,854 | 40,012 |
| Gross income in the year including exceptional items | 30,854 | 40,012 |
| Expenditure | | |
| Charitable expenditure, excluding depreciation and amortisation | 21,376 | 25,750 |
| Fundraising costs | 16,540 | 30,127 |
| Realised losses on disposals of social investments which are programme related | - | - |
| Total expenditure in the year | 37,916 | 55,877 |
| Net income before tax in the financial year | (7,062) | (15,865) |
| Tax on surplus on ordinary activities | - | - |
| Net income after tax in the financial year | (7,062) | (15,865) |
| Retained surplus for the financial year | (7,062) | (15,865) |
| All activities derive from continuing operations | | |

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 30 form an integral part of these accounts.

The Thomas Hardy Society - Balance Sheet as at 31 December 2023

| | | SORP | | 2023 | 2022 |
|---|------|-------------|---------|---------------|---------------|
| | Note | Ref | | £ | £ |
| Fixed assets | | A | | | |
| Heritage assets | 7 | A3 | | 5,900 | 5,900 |
| Current assets | | B | | | |
| Stocks | | B1 | 6,909 | 6,909 | |
| Debtors | 10 | B2 | 175 | 316 | |
| Cash at bank and in hand | | B4 | 11,820 | 31,756 | |
| Total current assets | | | 18,904 | 38,981 | |
| Creditors: amounts falling due within one year | 11 | C1 | (6,421) | (19,436) | |
| Net current assets | | | | 12,483 | 19,545 |
| The total net assets of the charity | | | | 18,383 | 25,445 |

The total net assets of the charity are funded by the funds of the charity, as follows:-

| | | | | | |
|----------------------------|----|----|--------|---------------|---------------|
| Endowment funds | | | | | |
| Endowment Revenue Funds | 18 | D1 | 11,761 | 11,761 | |
| | | | | 11,761 | 11,761 |
| Restricted funds | | | | | |
| | | | | - | - |
| Unrestricted Funds | | | | | |
| Unrestricted Revenue Funds | 18 | D3 | 6,622 | 13,684 | |
| | | | | 6,622 | 13,684 |
| Designated Funds | | | | | |
| Total charity funds | | | | 18,383 | 25,445 |

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Thomas Hardy Society - Balance Sheet as at 31 December 2023

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



M Chutter, Chairman

Trustee

Approved by the board of trustees on 27/09/24

The notes attached on pages 15 to 30 form an integral part of these accounts.

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing subscriptions and donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. The Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Income represents the invoiced value of members' subscriptions, life memberships subscriptions, sales of publications, conference receipts, event receipts and journal advertising, and is included in the Statement of Financial Activities on an accruals basis. Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities when receivable.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

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Notes to the Accounts for the year ended 31 December 2023

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note5.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

| | |
|--------------------------|--------------------------|
| The Three Marys painting | No depreciation provided |
| Office equipment | 25 % straight line |
| Fixtures & fittings | 20 % straight line |

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2023

A regular annual review of the likelihood of asset impairment is undertaken.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 8.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Heritage assets

All heritage assets are reported at cost.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2023

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

Endowment funds are funds donated to the charity, where the funds shall be invested and the charity shall enjoy the benefit of the income from the capital fund, but where restrictions are placed on the use of the capital.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications to the charity's position relating to the financial instruments.

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 16 volunteers who donated approximately 1,300 hours of their time. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2023

7 Heritage assets included in the accounts

| | At cost | At valuation | Total of valuation and cost | Total of valuation and cost |
|----------------------------|--------------|--------------|-----------------------------------|-----------------------------------|
| | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 January 2023 | 5,900 | - | 5,900 | 5,900 |
| At 31 December 2023 | 5,900 | - | 5,900 | 5,900 |
| Depreciation | | | | |
| At 31 December 2023 | - | - | - | - |
| Net book value | 5,900 | - | 5,900 | 5,900 |

The Three Marys painting represents a heritage asset as it has a historical quality and is held and maintained principally for its contribution to knowledge and culture.

The painting was once owned by Thomas Hardy and was acquired in 2008 at a cost of £5,000 after a fund (The Thomas Hardy Picture Fund) was set up to enable its acquisition.

The painting is on permanent loan to Max Gate, a former home of Thomas Hardy, on the outskirts of Dorchester, Dorset.

8 Tangible fixed assets

| <i>Current Year</i> | Land and Buildings | Fixtures & fittings | Office equipment | Total |
|----------------------------|-----------------------|------------------------|---------------------|--------------|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 January 2023 | - | 645 | 4,027 | 4,672 |
| At 31 December 2023 | - | 645 | 4,027 | 4,672 |
| Depreciation | | | | |
| At 1 January 2023 | - | 645 | 4,027 | 4,672 |
| At 31 December 2023 | - | 645 | 4,027 | 4,672 |
| Net book value | | | | |
| At 31 December 2023 | - | - | - | - |

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2023

| <i>Prior Year</i> | Land and Buildings | Fixtures & fittings | Office equipment | Total |
|-------------------------|-----------------------|------------------------|---------------------|--------------|
| | £ | £ | £ | £ |
| Cost | | | | |
| 01 January 2022 | - | 645 | 4,027 | 4,672 |
| 31 December 2022 | - | 645 | 4,027 | 4,672 |
| Depreciation | | | | |
| 01 January 2022 | - | 645 | 4,027 | 4,672 |
| 31 December 2022 | - | 645 | 4,027 | 4,672 |
| | - | 645 | 4,027 | 4,672 |
| Net book value | | | | |
| 31 December 2022 | - | - | - | - |
| 31 December 2021 | - | - | - | - |

9 Stocks & Work in Progress

| | 2023 | 2022 |
|---------------------------|--------------|--------------|
| | £ | £ |
| Stocks before write downs | 6,909 | 6,909 |
| | 6,909 | 6,909 |

Analysis of the carrying value of stocks and work in progress by activities

| | <i>Work in Progress</i> | | <i>Stocks</i> | |
|--|-------------------------|----------|---------------|----------|
| | 2023 | 2022 | 2023 | 2022 |
| | £ | £ | £ | £ |
| Activity | | | | |
| Promoting the life and works of Thomas Hardy | | | 6,909 | 6,909 |
| | - | - | - | - |

10 Debtors

| | 2023 | 2022 |
|--------------------------------|------------|------------|
| | £ | £ |
| Trade debtors | 27 | - |
| Prepayments and accrued income | 6 | 316 |
| Other debtors | 142 | - |
| | 175 | 316 |

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2023

11 Creditors: amounts falling due within one year

| | 2023 | 2022 |
|-----------------|--------------|---------------|
| | £ | £ |
| Trade creditors | 3,496 | 5,747 |
| Accruals | 2,925 | 13,689 |
| | 6,421 | 19,436 |

12 Loans to trustees included in debtors

There are no loans to trustees included in debtors.

13 Guarantees made by the charity on behalf of trustees

No guarantees have been made by the charity on behalf of trustees.

14 Income and Expenditure account summary

| | 2023 | 2022 |
|--------------------------------|---------------|---------------|
| | £ | £ |
| At 1 January 2023 | 25,445 | 41,310 |
| Surplus after tax for the year | (7,062) | (15,865) |
| At 31 December 2023 | 18,383 | 25,445 |

15 Post balance sheet events

There were no post balance sheet events.

16 No related party transactions

There were no transactions with related parties in the year.

17 Particulars of how particular funds are represented by assets and liabilities

| At 31 December 2023 | Unrestricted funds | Designated funds | Endowment funds | Restricted funds | Total Funds |
|---------------------|--------------------|------------------|-----------------|------------------|---------------|
| | £ | £ | £ | £ | £ |
| Heritage Assets | - | - | 5,900 | - | 5,900 |
| Current Assets | 7,143 | - | 11,761 | - | 18,904 |
| Current Liabilities | (6,421) | - | - | - | (6,421) |
| | 722 | - | 17,661 | - | 18,383 |

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2023

| At 1 January 2023 | Unrestricted funds | Designated funds | Endowment funds | Restricted funds | Total Funds |
|---------------------|--------------------|------------------|-----------------|------------------|---------------|
| | £ | £ | £ | £ | £ |
| Heritage Assets | - | - | 5,900 | - | 5,900 |
| Current Assets | 27,220 | - | 11,761 | - | 38,981 |
| Current Liabilities | (19,436) | - | - | - | (19,436) |
| | 7,784 | - | 17,661 | - | 25,445 |

18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

| | Funds brought forward from 2022 | Movement in funds in 2023 | Transfers between funds in 2023 | Funds carried forward to 2024 |
|--|---------------------------------|---------------------------|---------------------------------|-------------------------------|
| | £ | See Note 19 £ | See Note 20 £ | £ |
| Unrestricted and designated funds:- | | | | |
| Unrestricted Revenue Funds | 13,684 | (7,514) | 452 | 6,622 |
| Total unrestricted and designated funds | 13,684 | (7,514) | 452 | 6,622 |
| Endowment funds:- | | | | |
| Endowment Fixed Asset Funds (Hardy Picture Fund) | 5,000 | - | - | 5,000 |
| Endowment Revenue Fund (Window Appeal Fund) | 6,761 | 452 | (452) | 6,761 |
| Total endowment funds | 11,761 | 452 | (452) | 11,761 |
| Total charity funds | 25,445 | (7,062) | - | 18,383 |

19 Analysis of movements in funds over the year as shown in Note 18

| | Income | Expenditure | Other Gains & Losses | Movement in funds |
|---|---------------|-----------------|----------------------|-------------------|
| | 2023 | 2023 | 2023 | 2023 |
| | £ | £ | £ | £ |
| Unrestricted and designated funds:- | | | | |
| Unrestricted Revenue Funds | 30,402 | (37,916) | - | (7,514) |
| Endowment funds:- | | | | |
| Endowment Revenue Fund (Window Appeal Fund) | 452 | - | - | 452 |
| | 30,854 | (37,916) | - | (7,062) |

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2023

20 Details of transfers between funds

The transfers shown in note 18 above are:-

| | 2023 |
|--|----------|
| | £ |
| To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'. | 452 |
| To/(from) Endowment Revenue Funds | (452) |
| Net transfers | - |

21 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Endowment funds:-

Endowment Revenue Fund (Window Appeal Fund)

This fund represents the restricted surplus relating to endowment funds arising on the revaluation of the charity's assets.

22 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

The Thomas Hardy Society

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

23 Donations, Grants and Legacies

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Endowment Funds | Current year Total Funds | Prior Year Total Funds |
|---------------------------------------|---------------------------------------|-------------------------------------|------------------------------------|-----------------------------|---------------------------|
| | 2023 | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ | £ |
| Membership subscriptions as donations | 442 | - | - | 442 | 495 |

Total Donations, Grants and Legacies

| | | | | | | |
|--------------------------------------|----|-----|---|---|-----|-----|
| Total Donations, Grants and Legacies | A1 | 442 | - | - | 442 | 495 |
|--------------------------------------|----|-----|---|---|-----|-----|

24 Income from charitable activities - Trading Activities

Current year

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Endowment Funds | Current year Total Funds | Prior Year Total funds |
|--|---------------------------------------|-------------------------------------|------------------------------------|-----------------------------|---------------------------|
| | 2023 | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ | £ |
| Primary purpose and ancillary trading | | | | | |
| Sale of goods promoting the works of Thomas Hardy | 1,509 | - | - | 1,509 | 3,265 |
| Lecture and event receipts | 8,939 | - | - | 8,939 | 13,599 |
| Conference fees and ticket sales | - | - | - | - | 3,221 |
| Subscriptions | 19,512 | - | - | 19,512 | 19,201 |
| Total Primary purpose and ancillary trading | 29,960 | - | - | 29,960 | 39,286 |

25 Total Income from charitable activities

| Current year | Current year Unrestricted Funds | Current year Restricted Funds | Current year Endowment Funds | Current year Total Funds | Prior Year Total Funds |
|---|---------------------------------------|-------------------------------------|------------------------------------|-----------------------------|---------------------------|
| | 2023 | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ | £ |
| Total income from charitable trading | 29,960 | - | - | 29,960 | 39,286 |
| Total from charitable activities | A2 | 29,960 | - | 29,960 | 39,286 |

The Thomas Hardy Society

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

26 Investment income

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Endowment Funds | Current year Total Funds | Prior Year Total Funds |
|--------------------------------|---------------------------------------|-------------------------------------|------------------------------------|-----------------------------|---------------------------|
| | 2023 | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ | £ |
| Bank Interest Receivable | - | - | 452 | 452 | 231 |
| Total investment income | A4 - | - | 452 | 452 | 231 |

All the income in the prior year was unrestricted.

Investment income - Prior Year analysis

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total Funds |
|-------------------|-----------------------|---------------------|--------------------|-------------|
| Prior Year | - | - | 231 | 231 |

27 Support costs for charitable activities

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Endowment Funds | Current year Total Funds | Prior Year Total Funds |
|--|---------------------------------------|-------------------------------------|------------------------------------|-----------------------------|---------------------------|
| Current Year | 2023 | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ | £ |
| Volunteer costs | | | | | |
| Travel and subsistence - volunteers | 2,134 | - | - | 2,134 | 2,726 |
| Premises Expenses | | | | | |
| Rent payable under operating leases | 4,250 | - | - | 4,250 | 4,250 |
| Administrative overheads | | | | | |
| Postage | 560 | - | - | 560 | 566 |
| Stationery and printing | 477 | - | - | 477 | 907 |
| Information and publications | - | - | - | - | 70 |
| Subscriptions to periodicals | - | - | - | - | 35 |
| Software licences and expenses | 4,511 | - | - | 4,511 | 4,671 |
| Advertising and marketing | 1,147 | - | - | 1,147 | 552 |
| Liability and contents insurance | 654 | - | - | 654 | 633 |
| Sundry expenses | 248 | - | - | 248 | 1,086 |
| Bursary | 300 | - | - | 300 | 2,300 |
| Equipment, repairs, expenses and maintenance | - | - | - | - | 458 |
| Eventbrite fees | 735 | - | - | 735 | - |
| Prizes | - | - | - | - | 30 |
| Charitable donations | 400 | - | - | 400 | 350 |
| Bank charges | 309 | - | - | 309 | 398 |
| Bank charges - erroneous fee refund | - | - | - | - | (617) |

The Thomas Hardy Society

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

| | | | | | |
|---|---------------|----------|----------|---------------|---------------|
| As detailed in Note 28 | 5,651 | - | - | 5,651 | 7,335 |
| Support costs before reallocation | 21,376 | - | - | 21,376 | 25,750 |
| Total support costs - Current Year | 21,376 | - | - | 21,376 | 25,750 |

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

The basis of allocation of costs between activities is described under accounting policies

28 Other Expenditure - Governance costs

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

| | Current year Unrestricted Funds 2023 £ | Current year Restricted Funds 2023 £ | Current year Endowment Funds 2023 £ | Current year Total Funds 2023 £ | Prior Year Total Funds 2022 £ |
|---|--|--|---|--|--|
| Fees paid to the examiner's firm | 5,651 | - | - | 5,651 | 7,335 |
| Total additional fees included in support costs at Note 27 | 5,651 | - | - | 5,651 | 7,335 |

All the expenditure in the prior year was unrestricted.

29 Total Charitable expenditure

| | | Current year Unrestricted Funds 2023 £ | Current year Restricted Funds 2023 £ | Current year Endowment Funds 2023 £ | Current year Total Funds 2023 £ | Prior Year Total Funds 2022 £ |
|-------------------------------------|------------|--|--|---|--|--|
| Current Year | | | | | | |
| Total support costs | B2d | 21,376 | - | - | 21,376 | 25,750 |
| Total charitable expenditure | B2 | 21,376 | - | - | 21,376 | 25,750 |

All the expenditure in the prior year was unrestricted.

The Thomas Hardy Society

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

| | | Prior Year | Prior Year | Prior Year | Prior Year |
|------------------------------|------------|---------------|------------|------------|---------------|
| | | Unrestricted | Restricted | Endowment | Total Funds |
| | | Funds | Funds | Funds | |
| | | 2022 | 2022 | 2022 | 2022 |
| <i>Prior Year</i> | | £ | £ | £ | £ |
| Total support costs | B2d | 25,750 | - | - | 25,750 |
| Total charitable expenditure | B2 | <u>25,750</u> | <u>-</u> | <u>-</u> | <u>25,750</u> |

30 Expenditure on raising funds and costs of investment management

| | | Current year | Current year | Current year | Current year | Prior Year |
|-------------------------------------|-----------|---------------|--------------|--------------|---------------|---------------|
| | | Unrestricted | Restricted | Endowment | Total Funds | Total Funds |
| | | Funds | Funds | Funds | | |
| | | 2023 | 2023 | 2023 | 2023 | 2022 |
| <i>Current Year</i> | | £ | £ | £ | £ | £ |
| Journal expenses | | 11,223 | - | - | 11,223 | 12,959 |
| Events - catering | | 2,448 | - | - | 2,448 | 4,997 |
| Events - entertainment | | 850 | - | - | 850 | 1,910 |
| Costs of charity shop selling goods | | 287 | - | - | 287 | 1,653 |
| Events - lecture fees | | 550 | - | - | 550 | 3,664 |
| Events - travel and mileage | | - | - | - | - | 2,415 |
| Events - venue hire | | 757 | - | - | 757 | 1,720 |
| Events - other | | 425 | - | - | 425 | 809 |
| Total fundraising costs | B1 | <u>16,540</u> | <u>-</u> | <u>-</u> | <u>16,540</u> | <u>30,127</u> |

All the expenditure in the prior year was unrestricted.

The Thomas Hardy Society

Activity analysis of Income and expenditure for the for the year ended 31 December 2023

This analysis is classssified by activity and not by conventional nominal descriptions.

31 Analysis of income by activity

| | SOFA ref | 2023 £ | 2022 - |
|---|----------|---------------|---------------|
| Activity | | | |
| Income from charitable activities | | | |
| Promoting the life and works of Thomas Hardy | | 29,960 | 39,286 |
| Summary of Total Income, including the items above | | | |
| Charitable activities | A2 | 29,960 | 39,286 |
| Donations & Legacies | A1 | 442 | 495 |
| Investment income | A4 | 452 | 231 |
| Total income as shown in the SOFA | A | 30,854 | 40,012 |
| Categories of income | | | |
| Income from exchange transactions | | 30,854 | 40,012 |

32 Analysis of charitable expenditure by activity

| | | | | | |
|-------------------------------|---------------------|----------------------|------------------------------------|--------------|--------------|
| Activity | Direct costs | Support costs | Grant funding of activities | Total | Total |
| | 2023 | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ | £ |
| Membership fees | | | | | |
| Administrative overheads | - | 5,796 | - | 5,796 | - |
| | Direct costs | Support costs | Grant funding of activities | Total | Total |
| | 2023 | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ | £ |
| Lecture and event fees | | | | | |
| Administrative overheads | - | 735 | - | 735 | - |

The Thomas Hardy Society

Activity analysis of Income and expenditure for the for the year ended 31 December 2023

| | Direct costs | Support costs | Grant funding of activities | Total | Total |
|---|--------------|---------------|-----------------------------|-------|-------|
| | 2023 | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ | £ |
| Conference fees and ticket sales | | | | | |
| Administrative overheads | - | 300 | - | 300 | 2,300 |

| | Direct costs | Support costs | Grant funding of activities | Total | Total |
|--|--------------|---------------|-----------------------------|--------------|--------------|
| | 2023 | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ | £ |
| Other charitable activities | | | | | |
| Administrative overheads | - | 709 | - | 709 | 131 |
| Professional fees | - | 5,651 | - | 5,651 | 7,335 |
| Total Other charitable activities | - | 6,360 | - | 6,360 | 7,466 |

Summary of charitable costs by activity

| | Direct costs | Support costs | Grant funding of activities | Total | Total |
|--|--------------|---------------|-----------------------------|---------------|---------------|
| | 2023 | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ | £ |
| Total Membership fees | - | 5,796 | - | 5,796 | 15,984 |
| Total Lecture and event fees | - | 735 | - | 735 | - |
| Total Conference fees and ticket sales | - | 300 | - | 300 | 2,300 |
| Total Other charitable activities | - | 6,360 | - | 6,360 | 7,466 |
| Total charitable expenditure | - | 13,191 | - | 13,191 | 25,750 |

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 29

The Thomas Hardy Society

Activity analysis of Income and expenditure for the for the year ended 31 December 2023

Analysis of support and governance costs by charitable activities

| Activity | Governance | Finance | Human Resources | Other Overheads | Total |
|----------------------------------|------------|----------|-----------------|-----------------|--------------|
| Membership fees | - | - | 2,134 | 3,662 | 5,796 |
| Lecture and event fees | - | - | - | 735 | 735 |
| Conference fees and ticket sales | - | - | - | 300 | 300 |
| Other charitable activities | 5,651 | - | - | 709 | 6,360 |
| Grand Total | - | - | 2,134 | 5,406 | 7,540 |

33 Analysis of non charitable expenditure by activity

Activity

| <i>Fundraising activities</i> | Fundraising activities 2023 £ | Fundraising activities 2022 £ |
|--|-------------------------------------|-------------------------------------|
| Direct fundraising costs | 16,540 | 30,127 |
| Indirect fundraising costs:- | | |
| Volunteer costs | 2,134 | - |
| Premises expenses | 4,250 | - |
| Administrative overheads | 1,801 | - |
| Total costs of Fundraising activities | 24,725 | 30,127 |
| Total non charitable expenditure | 2023 £ | 2022 £ |
| Total costs of Fundraising activities | 24,725 | 30,127 |
| Total non charitable expenditure | 24,725 | 30,127 |

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 0

34 Carrying value of work in progress analysed between activities

| | 2023 £ | 2022 £ |
|--|-----------|-----------|
| Promoting the life and works of Thomas Hardy | 6,909 | 6,909 |